Charity Number 1202984

UNUSUAL PRAISE UK

TRUSTEES' REPORT AND ACCOUNTS

31 DECEMBER 2025

UNUSUAL PRAISE UK
Financial statement
For the year ended 31 December 2025

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UNUSUAL PRAISE UK
Reference and administrative details
For the year ended 31 December 2025

Registered charity name	UNUSUAL PRAISE UK
Charity number	1202984
Registered address	4 SCOTLAND STREET MANCHESTER M40 1LJ
Trustees	Bernard Nwaiwu – *Chair of Trustees* Ifeoma Igbokwe Stella-Maris Nwaiwu
Bankers	Lloyds Bank Plc

UNUSUAL PRAISE UK
Report of the trustees
For the year ended 31 December 2025

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31st December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019).

Reference and administrative details

The Charity is a charitable incorporated organisation and was formed on May 9, 2023 as Unusual Praise UK.

About us

Unusual Praise UK is a registered charity in England and Wales.

The objects of Unusual Praise UK are to the advancement of the Christian religion throughout the United Kingdom for the public benefit, primarily but not exclusively through the performing of musical concerts carrying the Christian message.

Public Benefit

The board of trustees have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

Going concern

The trustees have reviewed the charity's forecasts and projections, taking into consideration the cost-of-living crisis. The trustees are confident that the charity can also fulfil its commitments to its beneficiaries for the period ending 31 December 2026.

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

Bernard Nwaiwu
Chair of Trustees

UNUSUAL PRAISE UK
Income Statement
For the year ended 31 December 2025

	Note	2025	2024
Income from:			
Donations and legacies	2	420	185
Charitable activities	3	-	-
Total income		420	185
Expenditure on:			
Expenditure on charitable activities	4	385	-
Finance costs	5	-	-
Total expenditure		385	-
Net income/(expenditure) for the year	6	35	15
Transfer between funds		-	-
Net movement in funds for the year		35	15
Reconciliation of funds			
Total funds brought forward			
Restricted funds		26	8
Unrestricted funds		24	7
Total funds carried forward		50	15

The notes on pages 8 to 13 form part of these financial statements

UNUSUAL PRAISE UK
Balance Sheet
As at 31 December 2025

Balance Sheet	Note		2025		2024
Fixed assets					
Tangible assets	7		-		-
Current assets					
Cash at bank and in hand	8	15		15	
Short-term investments		-		-	
Accounts receivable		35		-	
		50		15	
Creditors: *amounts falling due within one year*	9	-		-	
Net current assets			50		15
Total assets less current liabilities			50		15
Creditors: *amounts falling due after one year*	10		-		-
Net assets			50		15
The funds of the charity:					
Restricted funds			26		8
Unrestricted funds			24		7
Total funds carried forward			50		15

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Bernard Nwaiwu
Chair of Trustees
31 October 2026

The notes on pages 8 to 13 form part of these financial statements

1. Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Unusual Praise UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c. Going concern

The trustees have reviewed the charity's forecasts and projections, taking into consideration the cost-of-living crisis. The trustees are confident that the charity can also fulfil its commitments to its beneficiaries for the period ending 31 December 2026.

d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e. **Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

f. **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP(FRS102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g. **Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs of generating funds are those incurred in seeking voluntary income and do not include the costs of disseminating information in support of the charitable activities.

Governance costs relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. Included within this category are costs associated with internal audit and risk, as well as external audit costs, as opposed to day-to-day management of the charity's activities.

h. **Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

i. **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j. **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k. **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l. **Gift aid**

Gift Aid tax reclaims is recognised for any Gift Aid certificates received up to two months after the year-end, in relation to donations made prior to the year-end, where the Gift Aid tax reclaim application was filled to HMRC prior to the year-end.

2. Donations and legacies

	2025	2024
	£	£
Donation	235	-
Regular offering	-	-
Leadership programme offering	-	-
Pentecost offering	-	-
Annual retreat	-	-
Other income	185	-
	420	185

3. Charitable activities

	2025	2024
	£	£
Grants		
	-	-
Other government grants	-	-
	-	-
Charitable trading		
Charity sales	-	-
	-	-
	-	-

4. Expenditure on charitable activities

	2025	2024
	£	£
Accommodation and venue hire	-	-
Annual retreat	-	-
Leadership development	-	-
Transportation	-	-
Advert and promotion	-	-
Printing and stationery	-	-
Honorarium	-	-
Support costs	385	185
	385	185

5. Finance costs

	2025	2024
	£	£
	-	-
	-	-

6 **Net income/(expenditure) for the year**

	£	£
This is stated after charging/(crediting):		
Depreciation	-	-

7 **Tangible fixed assets**

	2025	2024
	£	£
Cost		
Balance B/F	-	-
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
	-	-
Depreciation		
Charge for the year	-	-
On disposals	-	-
	-	-
Net book value	-	-

8 **Cash at bank and in hand**

	2025	2024
	£	£
Bank	15	15
Cash	-	-
	15	15

8b **Accounts receivable**

	2025	2024
	£	£
Debtors	35	-
	35	-

9 **Creditors: *amounts falling due within one year***

	2025	2024
	£	£
Trade creditors	-	-
Other creditors	-	-
Prepayments	-	-
	-	-

10 **Creditors: *amounts falling due after one year***

	2025	2024
	£	£
Trade creditors	-	-
	-	-

11 Fund movements

	Balance at 31 December 2024	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Restricted funds	8	222	(204)	-	26
	8	222	(204)	-	26
Unrestricted funds	7	198	(181)	-	24
	7	198	(181)	-	24
The funds of the charity	15	420	(385)	-	50